

**Charity registration number 1099813 (England and Wales)**

**Company registration number 04503616**

**FRONTLINE PARTNERSHIP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# FRONTLINE PARTNERSHIP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Jonathan Clayton Mrs Marian Hayton Mrs Isabella Wellington  Mr Stephen Pitt  Mr Peter Jordon Mrs Lisa Walsh	(Appointed 5 September 2024) (Appointed 5 September 2024)  (Appointed 11 December 2024)
<b>Secretary</b>	Mrs Isabella Wellington	
<b>Charity number (England and Wales)</b>	1099813	
<b>Company number</b>	04503616	
<b>Registered office</b>	Montbazon Court Cleves Avenue Brentwood Essex CM14 4WB	
<b>Independent examiner</b>	M J Bushell Audit LLP 8 High Street Brentwood Essex CM14 4AB	

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# FRONTLINE PARTNERSHIP

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## Report of the Trustees for the year ending 31<sup>st</sup> September 2024

The Trustees are pleased to present their annual director's report and financial statements of the charity for the year ending September 31<sup>st</sup> 2024.

We are very grateful to our staff, supporters, volunteers and partners who make it possible for Frontline Partnership to provide so many inclusive community opportunities for adults with learning disabilities. We hope you enjoy reading about our various projects and our achievements over the last twelve months.

### Frontline and Great Danes Inclusivity Football Team 2023 – 2024

We've had another brilliant year in the Essex Soccability League! The team is getting stronger and more competitive, winning more games and scoring more goals. It's clear that all the hard work and teamwork are really paying off.

We've also welcomed several new players this year, and they've slotted right in like they've been here for years. The team chemistry keeps improving, and the bond between everyone is stronger than ever. Players are growing in confidence and trying out different positions, goalkeepers are playing outfield, and vice versa! This willingness to adapt has really helped the team develop overall.



The league itself has also grown, which has been great for everyone. With more teams involved, there's been even more opportunity to form friendships and build connections. The atmosphere is better than ever, and the sense of community within the league keeps getting stronger.

One of the standout moments this year was our friendly match at Disability for Sport's home ground in Billericay. It was a fantastic day, including a close, competitive game that brought both teams even closer together. It was great to see the friendships between players from different teams growing further.



Off the pitch, we've had some brilliant social events too. One of the highlights was a day out at the park, where we had a fun kickabout before heading to a pub on the High Street for lunch. Our Christmas meal was another fantastic occasion, as always.

But one of the biggest moments of the year was a special visit from West Ham. Lukasz Fabianski came down, and the players got the chance to take penalties against him! Jacob Knightsbridge, who volunteers with Frontline, also joined in. West Ham brought us two signed shirts, and we were featured in their programme, which was an amazing experience. The players were very excited, as it meant a lot to be recognised by professionals at such a high level, and it's exciting to see our relationship with West Ham continue to grow.



All in all, it's been another fantastic year. We've made great progress, strengthened our bonds, and had some unforgettable experiences. We're all looking forward to seeing how much more

we can achieve next season! A HUGE thank you to the Health Inequalities Fund for awarding a grant to support the running of this project. We really couldn't have done it without you!!

### The Music Man Project Brentwood 2023 – 2024

It has been a highly successful first year for The Music Man Project, Brentwood. The number of regular participants in both the morning and afternoon sessions have increased since the start, and the group are fully established in their residency at The Eagle Hall. The Music Man Project staff have worked hard to create a positive environment which encourages musicians of all abilities to respond, develop, rehearse, and perform music both internally within the group and also to a wider external audience. The music activities within the sessions incorporate a mixture of singing, responding to sound, playing tuned and untuned percussion instruments, performing from a variety of forms of notation, performing as an individual and performing as part of an ensemble.



Already in the first year, the group have performed two concerts to the nursery children, one concert to Parents & Carers, they have performed in Music at The Dell, and the group also took part in the Sawyer's Church Tuesday Club Christmas Service.

A HUGE thank you to the Charles S French Trust for awarding a grant to support the running of this group. We couldn't have done it without you!!

### Baking Group 2023 - 2024

What a delicious year we have had, producing delectable sweet and savoury delights. The groups have worked so hard and the peer mentoring has once again been a joy to witness. We have enjoyed the tasty and sociable lunches we have prepared and shared together, inviting family and support colleagues to join us.

Towards the end of the summer we relocated, due to rising rent costs, and unfortunately lost a number of participants as they were unable to attend on the new day or time of the sessions. We are currently running one session, but looking forward to extending to a second soon.

A HUGE thank you to the Hedley Foundation and to Fowler Smith and Jones for awarding grants to support the running of these groups. We couldn't have done it without you!!



## Tuesday Club 2023 – 2024

Tuesday Club enjoyed a year of varied activities. This year is the last year that Frontline Partnership and Sawyers Church will work together on this project.

The summer walks were a great success and featured as part of our Summer Programme. We enjoyed trips to Southend for fish and chips, a trip to the pantomime, various trips to the local pubs and many fun filled club nights.



## HoursWorth Supported Employment 2023 – 2024

At the beginning of 2023 our funding from the National Lottery came to an end and we received a short-term grant from the Health Inequality Fund. This bridged the gap until we were awarded new funding from the Albert Gubay Foundation. These funding awards enabled us to continue offering employment opportunities to adults with complex and profound needs and we are hugely grateful for the stability that the generosity of our funders provided.



It has been a challenging year with both venue and staff changes. However, everyone rose to the challenge and the dedicated team of skilled job coaches managed to enable 19 people to thrive in their paid roles.

We appreciated the feedback and assistance that we received from families; this helped us shape the way we support people and informed our training and forward planning. This feedback wasn't exclusively about the work role, but also about the holistic benefits of being part of a wider community.

The project offered opportunities to adults with complex needs, through carved posts within our café and through working with local employers, to gain transferable life skills and become active participants within their local community. The increase in confidence we see as people settle into their role continues to be an encouragement to us.



The opportunity to work is something most members of society take for granted, for the majority it isn't a struggle to find the support they need to enable them to fulfil their aspirations - for adults with a learning disability, the minority, it is a very different story, which makes projects like HoursWorth so very valuable.

## Summer School 2024

Wow!! what a summer programme we ran this year. A HUGE thank you to SAIL, Brentwood Borough Council and Seven Arches Investments Ltd – we could not have done it without you!!

We ran 17 events not including the Art exhibition which ran for 5 months at Brentwood Library. We interacted with 70+ people over the course of the summer.

Highlights of the summer programme included:

- Mersea Island Festival

This is a firm favourite for all. A day by the sea in the very capable hands of the wonderful people running the festival. We swam, got creative in the art tent and tried our hand at bushcraft to mention but a few. We finished off the day with a disco before starting our journey home.



- Art Trip to the Tate Modern

Travel training mixed with art appreciation, a great day for everyone, we finished by having lunch in the café before going home.



- Hopefield Animal Sanctuary

Who can resist the appeal of our furry friends. It is fabulous to have the Sanctuary on our doorstep making this an environmentally friendly visit in more ways than one.

### Café Art 2023 – 2024

Café Art has had a wonderful year. The two groups worked together with the art tutor to produce work that would later be exhibited in the Art Exhibition in Brentwood Library. This work was based on the artwork the group saw during the previous year's trip to a London art gallery. The group used this visit to choose their themes for the following year.



Using a variety of mediums, the groups have explored various techniques with often surprising and stunning results. The collaborative pieces have shown how cohesively the groups work and we are thankful for the support workers who come alongside the group members without taking over the artwork – this is a real skill!



Towards the end of the summer, due to rising rent costs, we relocated and unfortunately our numbers reduced as a number of participants were unable to attend on the new day or time of the sessions. We are currently running one session but looking forward to extending to a second session soon.

A HUGE thank you to the Essex Community Foundation for awarding a grant to support the running of this project. We really couldn't have done it without you!!

### Crown Café 2023 – 2024

Crown Café experienced a difficult year, with falling numbers and uncertainty about the future which led to a huge amount of stress.

Despite these challenges the staff team worked hard and served many people. The café continued to offer a warm and welcoming environment to meet in, reducing isolation and loneliness and ensuring a hot meal was available.



Towards the end of the summer, due to rising rent costs, we relocated and rebranded as **Meet Up Mondays Cafe**. Numbers are still low but we are working hard to ensure that we continue to provide good nutritious food and delicious sweet treats at a reasonable price. The café also provides employment opportunities, through the HoursWorth Project, for adults with complex needs.

Watch this space!

Our Grand Re-opening went well and it was lovely to see so many Frontline supporters there.





### The Gates Project 2023 – 2024

Since our last report we have welcomed two new participants on a Tuesday and two new volunteers on a Tuesday and Thursday. We have had our most productive year in terms of fundraising - successfully delivering numerous fundraising events: Two Open Days, a National Garden Scheme (NGS) Day, a wreath making workshop, a dining evening and two music evenings.

#### Attendees

Day	Clients	Staff	Supported Participant	Volunteers	Total on Site
Tuesday	10	3		1	14
Wednesday	10	3		1	14
Thursday	10	3	1	3	17

#### The Site

The site needs constant maintenance. Over the years we have modified and revamped various areas, making them more accessible and easier to manage.

Funding from Essex County Council Allotments enabled us to revamp our allotment space...



and funding from The King Charles small grants scheme enabled us to renew and renovate some of our Greenhouses. We installed a new heated bench in Greenhouse 1 and made improvements to Greenhouse 3, including an electrical supply.



### Donations and Fundraising

We wish to thank the following fundraisers: Andy Nippres, Essex County Council Allotments, Howard Masonic Lodge, M.Powell, New Elizabethan Lodge, Howard Madgwick, Hatch ladies, Neville Brown, Brentwood Community Fund, King Charles Small grants, 41 club and Ken Freeman

### Fundraising Events

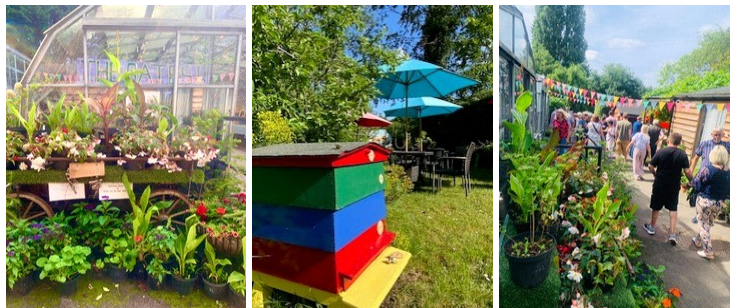
Our many events included:

- Wreath Making (Nov 2023)



- Open Days

Spring and Summer Open Days always prove popular. We are constantly rethinking our homemade produce for sale. Despite the rain, our Summer event was still a success. However, we have decided to push the event back this year and rebrand it as an Autumn/ Winter Warmer. Not only does it add new interest to our Fundraising Calendar, we hope that this will give us an opportunity to sell our Christmas craft.



- Music Events

This year we welcomed The Music Man Project to our site (The Dell) to play a set. Numerous clients performed to a packed audience for the first half. After a cheese and biscuit break, The Swinging Ukuleles performed.



- Bentley Christmas Party/Music Night

We always wrap up the year with a packed Christmas party at Bentley Village Hall. It's a great opportunity for the team to relax together and have fun.



- National Garden Scheme(NGS)

We were awarded £1900 from the NGS. We continue to open once a year to help them raise funds.

- Alfresco Dining Event

Our first dining event on site was very well received. It is another great opportunity for people to visit and see the various developments and ongoing projects. It provides additional life skills learning for our regular participants.



### In Other News

- The Classroom

Our classroom continues to allow us to explore more 'life skills learning' and continues to provide a warm and comfortable area in the Winter months.



- Christmas

What a Christmas! We made a huge variety of rustic Christmas decorations to sell at our Christmas Music Event and online. We have really raised our 'crafting game' and hope to participate in a couple of Christmas markets next year.



A week of Christmas films was then followed by a week of games, jumper competitions, a Christmas quiz and lots of food. We also concluded the year with a staff and volunteer gathering.



- The Endeavour School Visit

It's a great opportunity for our participants to mentor those visiting from school.



- Arts and Crafts

We are constantly thinking up new craft ideas.....



### Looking forward at The Gates

We have an action-packed fundraising year for 2025. We will include the tried and tested favourites and potentially include some additional workshops, a return of our quiz night and a new Autumn open event. This year we hope to install a temporary roof over our courtyard and as our events expand, we feel that we need to improve our kitchen area, in order to cope better with our needs..



We have had another busy year but continue to develop the site, learn new skills, improve old skills, try new things and learn from failures, but most importantly, we make new friends and connections and continue to enjoy each other's company.

### **Financial Review 2023-2024**

Frontline Partnership recorded a net loss for the twelve months of £6,900 (incomes of £228.4k matched against expenditures of £235.3k), compared to a small positive movement last year of £5,698. The main challenge for the year was the transition of a number of projects to new venues (and new session times), following unexpected rental increases. This was largely mitigated by the securing of approximately fourteen new grants of various sizes, but specifically a three year award from the Albert Gubay Charitable Foundation which helped stabilize our Hoursworth Supported Employment project. Looking forward, we have now settled into our new homes and the client base is starting to rebuild. We expect to continue to benefit from this stability and look towards growing our opportunities in 2024/25.

# FRONTLINE PARTNERSHIP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRONTLINE PARTNERSHIP

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I report to the trustees on my examination of the financial statements of Frontline Partnership (the charity) for the year ended 30 September 2024.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### M J Bushell Audit LLP

8 High Street  
Brentwood  
Essex  
CM14 4AB

Date: .....

## FRONTLINE PARTNERSHIP

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £	2023 £
<b>Income from:</b>									
Donations and legacies	3	9,887	-	4,536	14,423	19,476	-	5,266	24,742
Incoming resources from charitable activities	4	12,149	-	196,992	209,141	11,931	-	167,200	179,131
Fundraising events	5	2,234	-	-	2,234	-	-	-	-
Investment income	6	2,559	-	-	2,559	1,403	-	-	1,403
<b>Total income</b>		<u>26,829</u>	<u>-</u>	<u>201,528</u>	<u>228,357</u>	<u>32,810</u>	<u>-</u>	<u>172,466</u>	<u>205,276</u>
<b>Expenditure on:</b>									
Raising funds	7	-	-	-	-	4,413	-	1,659	6,072
Charitable activities	8	6,708	-	228,551	235,259	1,209	-	192,297	193,506
<b>Total expenditure</b>		<u>6,708</u>	<u>-</u>	<u>228,551</u>	<u>235,259</u>	<u>5,622</u>	<u>-</u>	<u>193,956</u>	<u>199,578</u>
<b>Net income/(expenditure)</b>		20,121	-	(27,023)	(6,902)	27,188	-	(21,490)	5,698
Transfers between funds		(14,233)	-	14,233	-	(9,761)	9,612	149	-
<b>Net movement in funds</b>		5,888	-	(12,790)	(6,902)	17,427	9,612	(21,341)	5,698
<b>Reconciliation of funds:</b>									
Fund balances at 1 October 2023		107,338	34,494	115,469	257,301	89,911	24,882	136,810	251,603
<b>Fund balances at 30 September 2024</b>		<u>113,226</u>	<u>34,494</u>	<u>102,679</u>	<u>250,399</u>	<u>107,338</u>	<u>34,494</u>	<u>115,469</u>	<u>257,301</u>

## **FRONTLINE PARTNERSHIP**

### **STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT**

***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

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The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# FRONTLINE PARTNERSHIP

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Debtors	12	161		4,077	
Cash at bank and in hand		254,698		255,018	
		254,859		259,095	
<b>Creditors: amounts falling due within one year</b>	13	(4,460)		(1,794)	
<b>Net current assets</b>			250,399		257,301
<b>The funds of the charity</b>					
Designated funds	17		34,494		34,494
Restricted income funds	16		102,679		115,469
Unrestricted funds	18		113,226		107,338
			250,399		257,301

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

21 March 2025

The financial statements were approved by the trustees on .....

Signed by:  
  
 .....F3FFBFEA30C12B0...  
 Mrs Isabella Wellington

Company registration number 04503616 (England and Wales)

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

#### Charity information

Frontline Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Montbazon Court, Cleves Avenue, Brentwood, Essex, CM14 4WB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1 Accounting policies (Continued)

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	4,887	4,536	9,423	15,487	5,266	20,753
Grants	5,000	-	5,000	3,989	-	3,989
	9,887	4,536	14,423	19,476	5,266	24,742
	9,887	4,536	14,423	19,476	5,266	24,742

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Charitable activities</b>						
Activity fees	-	20,031	20,031	1,590	7,311	8,901
Café Sales	10,498	-	10,498	10,341	4,202	14,543
Other Sales & Income	1,651	743	2,394	-	1,188	1,188
The Gates	-	83,828	83,828	-	85,947	85,947
Other Grants	-	92,390	92,390	-	68,552	68,552
	12,149	196,992	209,141	11,931	167,200	179,131
	12,149	196,992	209,141	11,931	167,200	179,131

## FRONTLINE PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 5 Income from fundraising events

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	2,234	-
	<u>2,234</u>	<u>-</u>

#### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,559	1,403
	<u>2,559</u>	<u>1,403</u>

#### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fundraising and publicity</b>						
Other café & project costs	-	-	-	4,413	1,659	6,072
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,413</u>	<u>1,659</u>	<u>6,072</u>

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff, tutors and other costs	180,542	158,003
Staff training	1,770	1,871
Rental payments	12,363	7,660
Insurance and travel	3,050	2,101
Print, postage & stationery	1,081	931
Telephone	2,366	2,058
Minor equipment	2,779	1,186
Professional fees	9,297	6,822
IT costs	2,945	3,734
Other expenses	754	168
Event costs	18,312	8,972
	<u>235,259</u>	<u>193,506</u>
<b>Analysis by fund</b>		
Unrestricted funds	6,708	1,209
Restricted funds	228,551	192,297
	<u>235,259</u>	<u>193,506</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	29	27
	<u>29</u>	<u>27</u>
<b>Employment costs</b>	2024 £	2023 £
Wages and salaries	176,125	155,378
Social security costs	1,793	339
Other pension costs	2,623	2,286
	<u>180,541</u>	<u>158,003</u>

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 10 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	62,079	58,473

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	336	4,077
Wages control account	(175)	-
	<u>161</u>	<u>4,077</u>

### 13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	14	1,580	1,020
Accruals		2,880	774
		<u>4,460</u>	<u>1,794</u>

### 14 Government grants

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	1,580	1,020
Movements in the year:		
Deferred income at 1 October 2023	1,020	-
Released from previous periods	560	-
Resources deferred in the year	-	1,020
Deferred income at 30 September 2024	<u>1,580</u>	<u>1,020</u>

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 15 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,623	-

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
The Gates	46,137	89,529	(92,619)	-	43,047
Starburst Dance Nights	917	10	-	-	927
Summer School	3,083	7,844	(7,012)	-	3,915
Café Art	1,777	9,038	(12,030)	1,853	638
Baking	-	11,385	(10,509)	-	876
Sawyers Church	30,545	-	(26,270)	-	4,275
BCF Football	937	5,191	(4,435)	(120)	1,574
New Training Kitchen	5,000	-	-	-	5,000
Hoursworth	27,072	54,067	(52,746)	-	28,393
Health Inequality Fund	-	11,624	(11,334)	-	290
Music Man	-	12,839	(11,595)	12,500	13,744
	<u>115,469</u>	<u>201,528</u>	<u>(228,551)</u>	<u>14,233</u>	<u>102,679</u>
<b>Previous year:</b>	<b>At 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 September 2023</b>
	£	£	£	£	£
	<u>136,810</u>	<u>172,466</u>	<u>(193,956)</u>	<u>149</u>	<u>115,469</u>



# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 17 Designated funds -

These are designated funds funds which are material to the charity's activities.

	At 1 October 2023	Transfers	At 30 September 2024
	£	£	£
Personnel reserve	34,494	-	34,494
	<u>34,494</u>	<u>-</u>	<u>34,494</u>
<b>Previous year:</b>	<b>At 1 October 2022</b>	<b>Transfers</b>	<b>At 30 September 2023</b>
	£	£	£
	24,882	9,612	34,494
	<u>24,882</u>	<u>9,612</u>	<u>34,494</u>

### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General	52,232	16,131	5,170	(1,962)	71,571
Operating reserve	34,000	-	-	-	34,000
Montbazon	1,690	2,530	(4,449)	229	-
Crown/ Meet Up Mondays Café	4,347	8,168	(7,429)	-	5,086
Football (Non BBC)	2,569	-	-	-	2,569
Music Man	12,500	-	-	(12,500)	-
	<u>107,338</u>	<u>26,829</u>	<u>(6,708)</u>	<u>(14,233)</u>	<u>113,226</u>
<b>Previous year:</b>	<b>At 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 September 2023</b>
	£	£	£	£	£
General funds	89,911	32,810	(5,622)	(9,761)	107,338
	<u>89,911</u>	<u>32,810</u>	<u>(5,622)</u>	<u>(9,761)</u>	<u>107,338</u>

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 19 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
<b>At 30 September 2024:</b>				
Current assets/(liabilities)	113,226	34,494	102,679	250,399
	<u>113,226</u>	<u>34,494</u>	<u>102,679</u>	<u>250,399</u>
	<u><u>113,226</u></u>	<u><u>34,494</u></u>	<u><u>102,679</u></u>	<u><u>250,399</u></u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
<b>At 30 September 2023:</b>				
Current assets/(liabilities)	107,338	34,494	115,469	257,301
	<u>107,338</u>	<u>34,494</u>	<u>115,469</u>	<u>257,301</u>
	<u><u>107,338</u></u>	<u><u>34,494</u></u>	<u><u>115,469</u></u>	<u><u>257,301</u></u>

### 20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).